1120-F BUSINESS RULES FOR TAX YEAR 2007
Draft Version 2007v0.01

Rule Number	Rule Text	Error Category	Severity
F1120F-003	If Form 1120-F, Line 5f, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value, then Form 2439 must be attached.	Missing Document	Reject
F1120F-004	If Form 1120-F, Line 5g, has a non-zero value, then Form 4136 must be attached.	Missing Document	Reject
F1120F-005	If Form 1120-F, Line 6, check box "Form 2220 is attached" is checked, then Form 2220 must be attached.	Missing Document	Reject
F1120F-006	If Form 1120-F, Line 6, check box "Form 2220 is attached" is checked, then no more than one Form 2220 must be attached.	Multiple Documents	Reject
F1120F-008	If Form 1120-F, Section II, Line 8 has a non-zero value, then Schedule D (Form 1120) must be attached.	Missing Document	Reject
F1120F-012	If Form 1120-F, Section II, Line 20 has a non-zero value, then Form 4562 must be attached.	Missing Document	Reject
F1120F-013	If Form 1120-F, Section II, Line 25 has a non-zero value, then Form 8903 must be attached.	Missing Document	Reject
F1120F-014	If Form 1120-F, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached.	Missing Document	Reject
F1120F-015	If Form 1120-F, Schedule J, Line 1 checkbox is checked, then Schedule O (Form 1120) must be present in the return.	Missing Document	Reject
F1120F-016	If Form 1120-F, Schedule J, Line 3 has a non-zero value, then Form 4626 must be attached.	Missing Document	Reject
F1120F-017	If Form 1120-F, Schedule J, Line 5a has a non-zero value, then Form 1118 must be attached.	Missing Document	Reject
F1120F-019	If Form 1120-F, Schedule J, Line 5b, "General Business Credit Amount" has a non-zero value AND Form 1120-F, Schedule J, Line 5b, Checkbox "Form 3800" is checked, then Form 3800 must be attached to Form 1120-F, Schedule J, Line 5b checkbox "Form 3800".	Missing Document	Reject
F1120F-024	If Form 1120-F, Schedule J, Line 5c has a non-zero value, then Form 8827 must be attached.	Missing Document	Reject
F1120F-025	If Form 1120-F, Schedule J, Line 5d "Bond Credits Amount" has a non-zero value AND Form 1120-F, Schedule J, Line 5d, checkbox "Form 8860" is checked, then Form 8860 must be attached to Form 1120-F, Schedule J, Line 5d, checkbox "Form 8860".	Missing Document	Reject
F1120F-026	If Form 1120-F, Schedule J, Line 5d "Bond Credits Amount" has a non-zero value AND Form 1120-F, Schedule J, Line 5d Checkbox "Form 8912" is checked, then Form 8912 must be attached to Form 1120-F, Schedule J, Line 5d checkbox "Form 8912".	Missing Document	Reject
F1120F-027	If Form 1120-F, Schedule J, Line 8, "Other Taxes Amount" has a non-zero value and Form 1120-F, Schedule J, Line 8, Check box "F4255" is checked, then Form 4255 must be attached to Form 1120-F, Schedule J, Line 8, checkbox "Form 4255".	Missing Document	Reject
F1120F-029	If Form 1120F, Schedule J, Line 8, "Other Taxes Amount" has a non-zero value and Form 1120-F, Schedule J, Line 8, Check box "F4255" is checked, then no more than one Form 4255 must be attached to Form 1120-F, Schedule J, Line 8, checkbox "Form 4255".	Multiple Documents	Reject

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F1120F-030	If Form 1120-F, Schedule J, Line 8, "Other Taxes Amount" has a non-zero value and Schedule J, Line 8, checkbox "Form 8611" is checked, then Form 8611 must be attached to Form 1120-F, Schedule J, Line 8, checkbox "Form 8611".	Missing Document	Reject
F1120F-031	If Form 1120-F, Schedule J, Line 8 "Other Taxes Amount" has a non-zero value and Schedule J, Line 8, checkbox "Form 8697" is checked, then Form 8697 must be attached to Form 1120-F, Schedule J, Line 8, checkbox "Form 8697".	Missing Document	Reject
F1120F-032	If Form 1120-F, Schedule J, Line 8, "Other Taxes Amount" has a non-zero value and Schedule J, Line 8, checkbox "Form 8866" is checked, then Form 8866 must be attached to Form 1120-F, Schedule J, Line 8, checkbox "Form 8866".	Missing Document	Reject
F1120F-033	If Form 1120-F, Schedule J, Line 8, "Other Taxes Amount" has a non-zero value and Schedule J, Line 8, checkbox "Form 8902" is checked, then Form 8902 must be attached to Form 1120-F, Schedule J, Line 8, checkbox "Form 8902".	Missing Document	Reject
F1120F-034	If Form 1120-F, Item T, "Is the corporation a subsidiary in a parent-subsidiary controlled group?" has a choice of 'Yes' indicated, then Name Control and EIN of the Parent corporation must be provided.	Missing Data	Reject
F1120F-035	Form 1120-F, Item T, the EIN and Name Control of the Parent Coporation must not be the same as Filer's EIN and Name Control in the Return Header.	Incorrect Data	Reject
F1120F-038	If Form 1120-F, Line 5g has a non-zero value and the dotted line does not contain the value "ODC" ("ozoneDepletingChemicalsInd" does not have the value "ODC"), then Form 4136 must be attached.	Missing Document	Reject
F1120F-040	Form 1120-F, Section II, Line 8 must equal Schedule D (Form 1120) Line 14.	Data Mismatch	Reject
F1120F-046	If Form 1120-F, Line 2 has a non-zero value, then Form 1120-F, Line 2 must equal Form 1120-F, Schedule J, Line 9.	Data Mismatch	Reject
F1120F-047	If Form 2220 is present in the return, Form 1120-F, Line 6 must equal Form 2220, Line 34.	Data Mismatch	Reject
F1120F-048	If Form 1120-F, Section II, line 30b, has a non-zero value, then Form 1120-F, Section II, Line 30b must equal Form 1120-F, Schedule C, Line 15.	Data Mismatch	Reject
F1120F-056	If Form 1120-F, Section II, Line 9 contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684indicator" does not contain "FORM 4684") then Form 1120-F, Section II, Line 9 must equal Form 4797, Line 17.	Data Mismatch	Reject
F1120F-057	Form 1120F, Line 4 must be equal to the sum of Line 1 plus(+) Line 2 plus(+) Line 3.	Math Error	Alert
F1120F-058	Form 1120F, Line 5i must be equal to the sum of the following lines : Line 5d, 5e, 5f, 5g, and 5h.	Math Error	Alert
F1120F-059	Form 1120F, Section II, Line 11 must be equal to the sum of the following lines: Line 3, Line 4, Line 5, Line 6, Line 7, Line 8, Line 9, and Line 10.	Math Error	Alert
F1120F-060	Form 1120F, Section II, Line 28 must be equal to the sum of the following lines: Line 12, Line 13, Line 14, Line 15, Line 16, Line 17, Line 18, Line 19, Line 20, Line 21, Line 22, Line 23, Line 24, Line 25, Line 26, and Line 27.	Math Error	Alert
F1120F-061	Form 1120-F, Section II, Line 29 must be equal to Line 11 minus(-) Line 28.	Math Error	Alert
F1120F-062	Form 1120-F, Section II, Line 31 must be equal to Line 29 minus(-) Line 30c.	Math Error	Alert
F1120F-063	Form 1120-F, Schedule J, Line 4 must be equal to Line 2 plus(+) Line 3.	Math Error	Alert
F1120F-064	Form 1120-F, Schedule J, Line 6 must be equal to the sum of the following lines : Line 5a, 5b, 5c, and 5d.	Math Error	Alert
F1120F-065	Form 1120-F, Schedule J, Line 7 must be equal to Line 4 minus(-) Line 6.	Math Error	Alert
F1120F-066	Form 1120-F, Schedule J, Line 9 must be equal to the sum of Line 7 and Line 8.	Math Error	Alert
F4626-001	Form 4626, Line 3 must be equal to the sum of the following lines: Line 1, Line 2a, 2b, 2c, 2d, 2e, 2f, 2g, 2h, 2i, 2j, 2k, 2l, 2m, 2n, and 2o.	Math Error	Alert
F4626-002	If Form 4626, Line 4b is greater than or equal to zero, Line 4e must be equal to 4c.	Math Error	Alert
F4626-003	If Form 4626, Line 4b is less than zero, then Line 4e must be equal to the smaller of Line 4c or Line 4d and it must be less than zero.	Math Error	Alert
F4626-004	Form 4626, Line 7 must be equal to Line 5 minus(-) Line 6.	Math Error	Alert

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F4626-005	Form 4626, Line 9 must equal Line 7 minus(-) Line 8c. If Line 7 minus(-) Line 8c is less than zero, Line 9 must be zero.	Math Error	Alert
F4626-006	Form 4626, Line 10 must equal 20% of Line 9.	Math Error	Alert
F4626-007	Form 4626, Line 12 must be equal to Line 10 minus(-) Line 11.	Math Error	Alert
F4626-008	Form 4626, Line 14 must equal Line 12 minus(-) Line 13. If Line 12 minus(-) Line 13 is less than zero, Line 14 must be zero.	Math Error	Alert
F4797-004	If Form 4797, Line 9 (g) has a non-zero value, then Schedule D(Form 1120), Line 7 must equal Form 4797, Line 9 (g).	Data Mismatch	Reject
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject
R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Missing Data	Reject
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject
R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject
R0000-033	The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header.	Data Mismatch	Reject
R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.	Data Mismatch	Reject
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject
R0000-055	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with Description "8453 Signature Document" must be present.	Missing Document	Reject
R0000-058	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject
R0000-061	If multiple XML documents are created to represent the same binary attachment in a submission, they must all have the same Document Type and Description.	Incorrect Data	Reject
R0000-062	Every attached file (i.e. binary attachment) must be referenced by one or more XML documents that represent it.	Missing Data	Reject

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R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject
T0000-001	The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing).	Data Mismatch	Reject And Stop
T0000-002	The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use).	Data Mismatch	Reject And Stop
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop
T0000-013	The Message ID must be globally unique.	Incorrect Data	Reject And Stop
T0000-014	The Submission ID must be globally unique.	Incorrect Data	Reject And Stop
T0000-015	The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.	Incorrect Data	Reject And Stop
T0000-016	The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).	Incorrect Data	Reject And Stop
T0000-017	The Submission ID must be 20 characters in length.	Incorrect Data	Reject And Stop
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop
T0000-901	If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop
T0000-902	If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop
X0000-005	The XML data has failed schema validation.	XML Error	Reject And Stop
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "**http://www.irs.gov/efile**" (xmlns= "**http://www.irs.gov/efile**").The namespace prefix "efile" shall be bound to the namespace "**http://www.irs.gov**" (xmlns:efile="**http://www.irs.gov/efile**").The namespace prefix "SOAP" shall be bound to the namespace "**http://schemas.xmlsoap.org/soap/envelope/**" (xmlns:SOAP="**http://schemas.xmlsoap.org/soap/envelope/**") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "**http://www.irs.gov/efile**" (xmlns= "**http://www.irs.gov/efile**").The namespace prefix "efile" shall be bound to the namespace "**http://www.irs.gov**" (xmlns:efile="**http://www.irs.gov/efile**").	XML Error	Reject And Stop
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop
X0000-010	For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.	Incorrect Data	Reject And Stop
X0000-011	All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/" (all lower case characters).	Incorrect Data	Reject And Stop
X0000-012	The name of a binary attachment file must be less than or equal to 64 bytes.	Incorrect Data	Reject And Stop
X0000-015	Each zip entry in the Attachment Zip file must end with ".zip" extension.	Data Mismatch	Reject And Stop
X0000-017	ZIP Entry names in the transmission ZIP archive must be unique.	Duplicate Condition	Reject And Stop
X0000-018	A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop

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X0000-019	A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name.	Incorrect Data	Reject And Stop
X0000-020	A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop
X0000-021	The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.	Missing Data	Reject And Stop
X0000-022	The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.	Duplicate Condition	Reject